IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.215 OF 2000

ALONG WITH

INCOME TAX APPLICATION NO.216 OF 2000

WITH

INCOME TAX APPLICATION NO.217 OF 2000

AND WITH

INCOME TAX APPLICATION NO.218 OF 2000

The Commissioner of Income Tax,
Mumbai City I,
Mumbai. Applicants

vs.

M/s.Tata Housing Development Co.Ltd.
Mumbai. Respondents

Mr.A.G.Kotangale for the applicants in these applications.

Mr.P.C.Tripathi with Mr.Dinesh Vyas for the respondents in all these applications.

**CORAM : H.L.GOKHALE &**
**V.R.KINGAONKAR,JJ.**

**DATED : 31st July, 2006**

**P.C.**

Heard Mr.Kotangale in support of all these applications.

2. The respondent-company in all these Applications is engaged in the work of constructing houses. It has been following the Project Completion Method while filing its return every year. The Income Tax Appellate Tribunal

has held that the method followed by the respondent is a proper one and there is no error on their part in following the same which is being followed consistently. The Appellate Tribunal has also held that the findings given by the Authorities below were finding of fact and, therefore, there was no question of making any reference on the question of law. This aspect has already been covered by quite a few Division Bench judgments of this Court and to refer one of them would be necessary. We may refer to the judgment in the case of **Shree Nirmal Commercial Ltd. v. Commissioner of Income Tax, reported in 193 ITR 694.** There is no question of law, therefore, to be gone into in these Applications.

3. All these Applications stand disposed of accordingly.

**( H.L. GOKHALE, J.)**

**( V. R. KINGAONKAR,J. )**